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Counsel for Select Industries Corporation

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	x	
	:	Chapter 11
DELPHI CORPORATION, <i>et al.</i> ,	:	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)
	x	

**RESPONSE OF SELECT INDUSTRIES CORPORATION IN OPPOSITION
TO DEBTORS' NINETEENTH OMNIBUS CLAIMS OBJECTION**

Select Industries Corporation f/k/a Select Tool & Die Corporation (“Select”), a creditor of Delphi Corporation or its affiliates (the “Debtors”), by and through its undersigned counsel, hereby files its Response (the “Response”) in Opposition to Debtors’ Nineteenth Omnibus Claims Objection (Doc. No. 8617) dated July 13, 2007 (the “Objection”). Select opposes the Objection because (i) the Debtors have failed to provide evidentiary support for their objection to Select’s Proof of Claim, and (ii) the unsupported Objection contradicts the documentary evidence supporting Select’s Proof of Claim. In support of this Response, Select respectfully states as follows:

BACKGROUND

1. On October 8, 2005 (the “Petition Date”), the Debtors filed voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”).

2. Prior to the Petition Date, Select sold goods to the Debtors in the ordinary course of business.

3. On July 31, 2006, Select timely filed its secured Proof of Claim in the Debtors’ bankruptcy case. The Proof of Claim included all amounts owed to Select by the Debtors prior to the Petition Date, totaling \$507,337.84 (the “Claim Amount”). As set forth in the Proof of Claim, Select sold and delivered goods to the Debtors between July 20, 2005 and the Petition Date in the ordinary course of the Debtors’ businesses. A spreadsheet of all invoices evidencing the sale of goods, the invoice date, and the amount of each sale for which Select remains unpaid is detailed on the exhibits attached to the Proof of Claim. A copy of the Proof of Claim is attached as Exhibit A. The Claim Amount is secured, pursuant to Ohio Revised Code Section 1333.31, by molds and dies owned by the Debtor and held by Select.

4. To date, Select has not received any payment from the Debtors in respect of the Claim Amount.

5. On or about July 13, 2007, the Debtors filed the Objection through which they seek to reduce the Claim Amount from a secured claim totaling \$507,337.84 to a secured claim of \$252,075.90 and a priority claim of \$20,736.60. The Objection identifies “Modified Claims Asserting Reclamation” as the basis on which the Debtors seek to reduce the Claim Amount, but no clear explanation or evidence in support of the Debtors’ Objection to the Proof of Claim is provided. In fact, the Proof of Claim does not mention reclamation.

ARGUMENT

6. The Debtors have failed to establish that the Claim Amount should be reduced or modified under 11 U.S.C. § 502(b). The Proof of Claim is supported by documentation evidencing the full Claim Amount. The Objection lacks any support for the reduction or modification of the Claim Amount, and the Debtors have failed to provide any documentary or other support for the relief sought against Select in the Objection. Therefore, without contrary evidence, pursuant to Federal Rule of Bankruptcy Procedure 3001(f), the Proof of Claim is prima facie evidence of the validity and amount of the claim. As such, under 11 U.S.C. § 502(b), Select is entitled to an allowed secured claim in the full Claim Amount, totaling \$507,337.84.

WHEREFORE, Select Industries Corporation respectfully requests that the Court enter an order denying the Debtors' Objection, allowing the Proof of Claim in the full Claim Amount of \$507,337.84, pursuant to 11 U.S.C. §§ 502(b) and 506(a), and directing the Debtors to pay such amount consistent with any distributions made to other similarly situated creditors. Select Industries Corporation further requests all other and further relief as the Court deems just.

Dated: August __ , 2007

Respectfully submitted,

/s/ W. Timothy Miller
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